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Executive Board of the United Nations Development Programme, the United Nations Population Fund and the United Nations Office for Project Services

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UNFPA — Annual report of the Executive Director

UNITED NATIONS POPULATION FUND
Statistical and financial review, 2013

Report of the Executive Director

Summary

In 2013, the total UNFPA revenue was $976.7 million, including $495.6 million in regular resources. In 2013 total revenue decreased by $11.6 million (1.2 per cent), which was attributable to a decrease in other resource revenue of $30 million, only partially offset by an increase in regular resources of $18.4 million.

Regular resource contribution revenue increased by $22.5 million, or 5.1 per cent, from 2012 to 2013.

Increased and predictable regular resources are necessary to enable UNFPA to implement its strategic plan and deliver its programmes to help countries attain the goals of the International Conference on Population and Development (ICPD) and the Millennium Development Goals. Adequate resources would enable UNFPA to support Governments and civil society to fully engage in the ICPD follow-up beyond 2014 and in discussions leading to the adoption of the post-2015 development agenda. The achievement of universal access to reproductive health by 2015 is central to the achievement of the internationally agreed development goals. With respect to the funding base, UNFPA will continue focusing on increasing and achieving greater stability and predictability in contributions to regular resources, which are the foundation and bedrock of the Fund's operations.

The total expenses in 2013 amounted to $913.2 million.

The balance of unexpended regular resources at the end of 2013 available for reprogramming was $6.1 million (in 2012 it was $32.3 million). This amount represents the 1.3 per cent of regular resources contribution revenue of $460.0 million and is available for programming in 2014. The operational reserve was increased to $91.7 million in accordance with applicable UNFPA financial regulations and rules.

The figures in this review are consistent with the full accrual basis of accounting and in compliance with the International Public Sector Accounting Standards, with the exception of table 17, which presents the resource utilization in the integrated resource plan on a budgetary comparable basis. All data in the document is provisional, subject to external audit.

A recommendation is contained in section VI of the present document.

UNFPA closed the year 2013 in robust financial health.

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I. INTRODUCTION

1. The statistical and financial review, 2013, provides summary information on UNFPA revenue and expenses for the year, and on assets, liabilities and fund balances at 31 December 2013. This information is provided for activities funded by both regular and other resources. All figures in the present document are provisional, subject to external audit, and may not add up to the totals due to rounding. References to 2012 comparative figures in this report are based on published statements restated to allow, inter alia, for new complete actuarial valuation.

2. The statements "Revenue and expenses for the year ended 31 December 2013" are provided in Annex 1, table 10, for regular, other and total resources, and in Annex 1, table 11, for other resources by category. The statement "Assets, liabilities and fund balances as at 31 December 2013" is provided in Annex 1, table 12, for total resources. The statement of changes in net assets for the year ended 31 December 2013 for regular and other resources is provided in Annex 1, table 13.

3. The 2013 figures are presented consistent with the full accrual basis of accounting and in compliance with the International Public Sector Accounting Standards (IPSAS), with the exception of table 17, which presents the resource utilization in the integrated resource plan on a budgetary comparable basis (modified accrual basis).

4. Throughout the report reference is made to other resource contributions as "gross" or "net". Gross contributions include amounts specified in agreements signed with the donors and recognized as revenue consistent with UNFPA accounting policies, regardless of the period of implementation and the payment schedule. Net contributions are exclusive of cost recoveries related to activities implemented in 2013 and refunds to donors within the year.

II. TOTAL RESOURCES

A. Revenue

5. Total revenue to UNFPA in 2013 was $976.7 million; this represented an $11.6 million (1.2 per cent) decrease over 2012 levels ($988.3 million). The total gross contribution revenue was $964.3 million.

6. Total gross contribution revenue for the last five years can be summarized as follows:

	2013	2012	2011	2010	2009
	$m	$m	$m	$m	$m
Regular resources	460.0	437.5	450.7	498.1	469.4
Other resources – gross	504.3	533.6	439.8	343.8	289.6
Total gross contributions	**964.3**	**971.1**	**890.5**	**841.9**	**759.0**
Other resources, as percentage of total resources	52.3%	54.9%	49.4%	40.8%	38.2%

7. Contributions to regular resources increased by $22.5 million (5.1 per cent) from 2012 levels. Contributions to other resources decreased over the same period by $29.3 million (5.5 per cent). After a

number of years of continuous increase of contributions to other resources as a share of total contributions, in 2013 this share slightly decreased to 52.3 per cent, down from 54.9 per cent in 2012.

B. Expenses

8. Total expenses in 2013 were $913.2 million.

9. Total expenses can be summarized as follows:

	2013	
	$m	**%**
Programme activities expenses	771.1	84.4
Programme activities	*762.9*	*83.5*
Procurement services and Junior Professional Officers programme	*8.2*	*0.9*
Institutional budget – gross	138.8	15.2
Other	3.3	0.4
Total expenses	**913.2**	**100**

10. Programme activities expenses can be summarized by region as follows:

	2013	
	$m	**%**
Eastern and Southern Africa	165.1	21.4
Western and Central Africa	126.3	16.4
Arab States	77.1	10.0
Asia and the Pacific	133.8	17.4
Latin America and the Caribbean	65.5	8.5
Eastern Europe and Central Asia	25.4	3.3
Global and other HQ programme activities	169.7	22.0
Procurement services and Junior Professional Officers programme	8.2	1.0
Total programme activities expenses	**771.1**	**100.0**

11. Annex 1, table 15, provides a breakdown of programme activities expenses by recipient country/territory and region, excluding global activities, procurement services, and Junior Professional Officers (JPO) programme.

12. Total programme activities expenses are summarized by country/territory category as follows:

Country/territory category [fn1]		2013 $m	2013 %
A	Countries/territories in most need of assistance to realize ICPD* goals	402.3	52.2
B	Countries/territories that have made considerable progress towards achieving ICPD goals	102.9	13.3
C	Countries/territories that have demonstrated significant progress in achieving ICPD goals	33.8	4.4
	Other countries/territories	2.5	0.3
Total country/territory programmes		541.5	70.2
Global and Regional Programme		68.9	8.9
Regional activities		*33.4*	*4.3*
Global activities		*35.5*	*4.6*
Other regional and HQ programme activities		152.5	19.9
Other regional activities		*18.3*	*2.4*
Other HQ activities		*134.2*	*17.5*
Procurement services and Junior Professional Officers programme		8.2	1.0
Total programme activities expenses		**771.1**	**100.0**

* ICPD – International Conference on Population and Development.

13. Programme activities expenses for 2013 excluding procurement services and Junior Professional Officers programme totalled $762.9 million and are further detailed in Annex 1, tables 1 to 9. In 2013, Governments and non-governmental organizations (NGOs) implemented 28.2 per cent of these expenses ($215.7 million), compared with 29.5 per cent in 2012.

14. In 2013, $142.8 million was spent from regular resources on the least developed countries. This represents 50.0 per cent of total regular resources country programme expenses of $285.6 million.

15. A total of $126.3 million of regular resources was spent on programme activities in low-income economies, which represents 44.2 per cent of total regular resources country programme expenses in 2013.* A breakdown of expenses in least developed countries and low income economies is provided in Annex 1, table 16.

C. Fund balances and reserves

16. Reserves and fund balances at 31 December 2013 totalled $759.4 million. Reserves and fund balances for 2013 can be summarized as follows:

*Because some countries are both least developed countries and low income economies, expenses of these countries are included in both totals of $142.8 and $126.3 million.

	2013
	$m
Operational reserve	91.7
Reserve for field accommodation	5.0
Designated regular resources fund balances	48.5
Undesignated regular and other resources fund balances	614.2
Total	**759.4**

III. REGULAR RESOURCES

A. Revenue and expenses

17. Compared with 2012, regular resources total revenue in 2013 increased by $18.4 million (3.9 per cent), i.e., from $477.2 million to $495.6 million.

18. At 31 December 2013, a provision of $0.3 million (same as in 2012) was made in respect of contributions receivable and operating fund account (OFA) balances with implementing partners for which collection was considered doubtful.

19. Annex 1, table 14 provides a summary of regular resources contributions in excess of $1.0 million.

20. Actual programme expenses for the year were $365.0 million.

21. In Annex 1, tables 1 to 9 delineate programme activities expenses funded from regular resources.

B. Institutional budget

22. Actual institutional budget activities for 2013 can be summarized as follows:

	2013
	$m
Gross institutional budget expenses	138.8
Credits to institutional budget	(20.7)
Net institutional budget expenses	118.1
Total expenses	**913.2**
Gross institutional budget, as percentage of total expenses	15.2%

23. Actual institutional budget expenses can be summarized as follows:

	2013	Total
	$m	%
Posts	106.9	77.0
Operating expenses	14.0	10.0
Reimbursement to United Nations agencies	10.9	7.9
Furniture and equipment	1.8	1.3
Travel	2.2	1.6
Consultants	1.2	0.9
Insurance and security	1.4	1.0
Other staff costs	0.4	0.3
Gross total	**138.8**	**100.0**
Credits to institutional budget	(20.7)	
Net institutional budget expenses	**118.1**	

24. Expenses have been stated in line with expense categories used in the institutional budget, 2012-2013 (DP/FPA/2012/1).

25. Table 17 presents information on the actual utilization of resources against the estimates included in the 2012-2013 institutional budget. Resource utilization is presented under the modified accrual basis of accounting, consistent with the budget presentation. The sum of recurring and non-recurring costs under management activities constituted 12.8 per cent of the total utilized resources.

C. Fund balances and reserves

26. The balance of unexpended regular resources at the end of 2013 available for programming in 2014 was $6.1 million, as illustrated in Annex 1, table 18. This amount is 1.3 per cent of the 2013 regular resources contribution revenue.

27. At 31 December 2013, the operational reserve was increased to $91.7 million. This amount equals 20 per cent of the year's net regular resources contributions revenue, in accordance with UNFPA Financial Regulations and Rules.

IV. OTHER RESOURCES

A. Revenue and expenses

28. In 2013, gross contributions to other resources for co-financing, the Junior Professional Officers programme and procurement were equal to $504.3 million; if calculated on a net basis, excluding $6.4 million of refunds to donors and $27.3 million of cost recoveries, contributions to other resources amounted to $470.6 million. The total revenue to other resources during the year was $514.8 million, using gross contributions, or $481.1 million if calculated on a net basis. Compared to 2012, other resources revenue has declined by $26.8 million on gross basis and $30 million on net basis.

29. Activities financed by other resources can be summarized as follows:

						2013
	Trust funds	Other trust funds	Total co-financing	JPO programme	Procurement	Total
	$m	$m	$m	$m	$m	$m
Fund balance at 1 January*	562.9	19.0	581.9	7.3	11.1	600.3
Contributions – net**	464.2	2.4	466.6	4.0	0.0	470.6
Programme activities expenses	(395.4)	(2.5)	(397.9)	(5.0)	(3.2)	(406.1)
Other revenue and adjustments	3.2	2.1	5.3	0.0	5.8	11.1
Fund balance at 31 December	634.9	21.0	655.9	6.3	13.7	675.9

* The breakdown of opening balances between "trust funds" and "other trust fends" matches 2012 comparative figures.

** This includes amounts specified in agreements signed with the donors and recognized as revenue consistent with UNFPA accounting policies, regardless of the period of implementation and the payment schedule, net of refunds to donors and indirect cost charges. This amount also includes $0.3 million of in-kind contributions.

30. In Annex 1, tables 1 to 9 delineate programme activities expenses funded from other resources, excluding the Junior Professional Officers programme and procurement services.

B. Fund balances

31. The excess of revenue over expenses (surplus) for the year was $63.5 million, as shown in Annex 1, table 10.

V. CASH AND INVESTMENTS

29. At 31 December 2013, cash and investments held by UNFPA totalled $766.5 million($928.4 million in 2012), made up of cash and cash equivalents of $122.1 million, inclusive of investments with a duration of less than 90 days, and other investments of $644.4 million. Cash, cash equivalents and investments are shown in Annex 1, table 12.

VI. RECOMMENDATION

30. **The Executive Board may wish to:**

(a) ***Take note*** **of the present report DP/FPA/2014/5/(Part I)/Add.1**

(b) ***Recognize*** **the significance of increasing and achieving stability and predictability in contributions to UNFPA regular resources, which are the foundation and bedrock of the Fund's operations;**

(c) ***Recognize*** **that timeliness in the payment of contributions is essential to maintaining liquidity and facilitating continuous programme implementation to assist countries in achieving the goals of the International Conference on Population and Development and other internationally agreed goals, including the Millennium Development Goals; as well as for UNFPA engagement in all relevant processes and activities relating to the post-2015 development agenda.**

ANNEX 1

Table 1
UNFPA PROGRAMME IN 2013 AT A GLANCE

BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
Population dynamics	42.6	11.7	8.0	2.0	50.6	6.6
Maternal and newborn health	83.2	22.7	116.5	29.3	199.7	26.2
Family planning	29.5	8.1	158.3	39.8	187.8	24.6
HIV- and sexually transmitted infection (STI)-prevention services	12.3	3.4	19.4	4.9	31.7	4.2
Gender equality and reproductive rights	36.7	10.1	36.5	9 2	73.2	9.6
Young people's Sexual and Reproductive Health (SRH) and sexuality education	29.2	8.0	22.2	5.6	51.4	6.7
Data availability and analysis	45.1	12.4	30.4	7.6	75.5	9.9
Programme coordination and assistance	73.9	20.2	5.7	1.4	79.6	10.4
Other	12.5	3.4	0.9	0.2	13.4	1.8
Total	365.0	100	397.9	100	762.9	100

UNFPA ASSISTANCE BY REGION

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
Eastern and Southern Africa	74.3	20.4	90.8	22.8	165.1	21.6
Western and Central Africa	65.8	18.0	60.5	15.2	126.3	16.6
Arab States	31.1	8.5	46.0	11.6	77.1	10.1
Asia and the Pacific	96.5	26.4	37.3	9.4	133.8	17.5
Latin America and the Caribbean	34.2	9.4	31.3	7.9	65.5	8.6
Eastern Europe and Central Asia	17.1	4.7	8.3	2.1	25.4	3.3
Global and Regional Programme - Global activities	35.5	9.7	-	0.0	35.5	4.7
Other HQ programme activities	10.5	2.9	123.7	31.0	134.2	17.6
Total	365.0	100	397.9	100	762.9	100

Table 2
UNFPA PROGRAMME IN 2013 AT A GLANCE (Cont'd)

UNFPA ASSISTANCE BY CATEGORY

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
A	200.6	70.2	201.7	78.8	402.3	74.3
B	62.5	21.9	40.4	15.8	102.9	19.0
C	21.0	7.4	12.8	5.0	33.8	6.2
Other countries / territories	1.5	0.5	1.0	0.4	2.5	0.5
Total country/territory activities	285.6	100	255.9	100	541.5	100

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
Country/territory	285.6	78.2	255.9	64.3	541.5	71.0
Global and Regional Programme	68.9	18.9	-	0.0	68.9	9.0
Regional programme	*33.4*	*9.2*	-	*0.0*	*33.4*	*4.4*
Global programme	*35.5*	*9.7*	-	*0.0*	*35.5*	*4.6*
Other regional and HQ programme activities	10.5	2.9	142.0	35.7	152.5	20.0
Total	365.0	100	397.9	100	762.9	100

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
Governments	54.4	14.9	58.7	14.8	113.1	14.8
Non-governmental organizations	36.8	10.1	65.8	16.5	102.6	13.4
United Nations agencies	4.6	1.3	1.2	0.3	5.8	0.8
UNFPA	269.2	73.7	272.2	68.4	541.4	71.0
Total	365.0	100	397.9	100	762.9	100

Table 3
UNFPA EXPENSES FOR 2013 BY REGION

EASTERN AND SOUTHERN AFRICA

BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES

	Regular Resources		Other Resources		Total	
	Sm	%	Sm	%	Sm	%
Population dynamics	8.7	11.7	3.0	3.3	11.7	7.1
Maternal and newborn health	17.8	24.0	30.5	33.6	48.3	29.3
Family planning	7.2	9.6	25.3	27.8	32.5	19.7
HIV- and sexually transmitted infection (STI)-prevention services	5.8	7.8	10.6	11.7	16.4	9.9
Gender equality and reproductive rights	7.5	10.1	12.0	13.2	19.5	11.8
Young people's SRH and sexuality education	4.5	6.1	4.0	4.4	8.5	5.1
Data availability and analysis	9.7	13.1	8.1	8.9	17.8	10.8
Programme coordination and assistance	12.1	16.3	0.7	0.8	12.8	7.8
Other	1.0	1.3	(3.4)	-3.7	(2.4)	-1.5
Total	74.3	100	90.8	100	165.1	100

UNFPA ASSISTANCE BY CATEGORY

	Regular Resources		Other Resources		Total	
	Sm	%	Sm	%	Sm	%
A	65.4	95.0	78.4	97.9	143.8	96.6
B	3.2	4.7	1.7	2.1	4.9	3.3
C	0.2	0.3	-	0.0	0.2	0.1
Total country/territory activities	68.8	100	80.1	100	148.9	100

	Regular Resources		Other Resources		Total	
	Sm	%	Sm	%	Sm	%
Country/territory	68.8	92.6	80.1	88.2	148.9	90.2
Regional activities*	5.5	7.4	10.7	11.8	16.2	9.8
Total region	74.3	100	90.8	100	165.1	100

* Includes "Global and Regional Programme" activities and "Other" regional activities.

Table 4
UNFPA EXPENSES FOR 2013 BY REGION

WESTERN AND CENTRAL AFRICA

BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
Population dynamics	5.9	9.0	1.3	2.1	7.2	5.7
Maternal and newborn health	19.6	29.8	26.0	43.0	45.6	36.1
Family planning	4.8	7.3	17.6	29.1	22.4	17.8
HIV- and sexually transmitted infection (STI)-prevention services	1.6	2.4	1.4	2.3	3.0	2.4
Gender equality and reproductive rights	5.6	8.5	4.9	8.1	10.5	8.3
Young people's SRH and sexuality education	4.6	7.0	4.4	7.3	9.0	7.1
Data availability and analysis	9.7	14.7	3.7	6.1	13.4	10.6
Programme coordination and assistance	12.9	19.6	0.4	0.7	13.3	10.5
Other	1.1	1.7	0.8	1.3	1.9	1.5
Total	65.8	100	60.5	100	126.3	100

UNFPA ASSISTANCE BY CATEGORY

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
A	60.9	100	58.7	100	119.6	100
Total country/territory activities	60.9	100	58.7	100	119.6	100

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
Country/territory	60.9	92.6	58.7	97.0	119.6	94.7
Regional activities*	4.9	7.4	1.8	3.0	6.7	5.3
Total region	65.8	100	60.5	100	126.3	100

* Includes "Global and Regional Programme" activities and "Other" regional activities.

Table 5
UNFPA EXPENSES FOR 2013 BY REGION

ARAB STATES

BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES

	Regular Resources		Other Resources		Total	
	Sm	%	Sm	%	Sm	%
Population dynamics	4.6	14.8	1.0	2.2	5.6	7.3
Maternal and newborn health	10.0	32.2	26.2	57.0	36.2	47.0
Family planning	1.6	5.2	0.9	1.9	2.5	3.3
HIV- and sexually transmitted infection (STI)-prevention services	0.2	0.6	0.2	0.4	0.4	0.5
Gender equality and reproductive rights	4.8	15.4	7.8	17.0	12.6	16.3
Young people's SRH and sexuality education	2.5	8.0	1.6	3.5	4.1	5.3
Data availability and analysis	2.6	8.4	7.9	17.1	10.5	13.6
Programme coordination and assistance	4.8	15.4	-	0.0	4.8	6.2
Other	-	0.0	0.4	0.9	0.4	0.5
Total	31.1	100	46.0	100	77.1	100

UNFPA ASSISTANCE BY CATEGORY

	Regular Resources		Other Resources		Total	
	Sm	%	Sm	%	Sm	%
A	13.1	49.8	30.5	67.6	43.6	61.1
B	11.6	44.1	10.4	23.1	22.0	30.8
C	0 6	2.3	3.6	8.0	4.2	5.9
Other countries/territories	1.0	3.8	0.6	1.3	1.6	2.2
Total country/territory activities	26.3	100	45.1	100	71.4	100

	Regular Resources		Other Resources		Total	
	Sm	%	Sm	%	Sm	%
Country/territory	26.3	84.6	45.1	98.0	71.4	92.6
Regional activities*	4.8	15.4	0.9	2.0	5.7	7.4
Total region	31.1	100	46.0	100	77.1	100

* Includes "Global and Regional Programme" activities and "Other" regional activities.

Table 6
UNFPA EXPENSES FOR 2013 BY REGION

ASIA AND THE PACIFIC

BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
Population dynamics	12.2	12.6	0.7	1.9	12.9	9.6
Maternal and newborn health	26.1	27.0	18.4	49.3	44.5	33.3
Family planning	10.7	11.2	2.7	7.3	13.4	10.0
HIV- and sexually transmitted infection (STI)-prevention services	2.8	2.9	1.2	3.2	4.0	3.0
Gender equality and reproductive rights	11.3	11.7	3.7	9.9	15.0	11.2
Young people's SRH and sexuality education	8.9	9.2	1.2	3.2	10.1	7.5
Data availability and analysis	12.7	13.2	8.8	23.6	21.5	16.1
Programme coordination and assistance	11.6	12.0	-	0.0	11.6	8.7
Other	0.2	0.2	0.6	1.6	0.8	0.6
Total	96.5	100	37.3	100	133.8	100

UNFPA ASSISTANCE BY CATEGORY

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
A	54.6	60.8	23.9	65.5	78.5	62.2
B	23.1	25.7	9.6	26.3	32.7	25.9
C	12.1	13.5	3.0	8.2	15.1	11.9
Total country/territory activities	89.8	100	36.5	100	126.3	100

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
Country/territory	89.8	93.1	36.5	97.9	126.3	94.4
Regional activities*	6.7	6.9	0.8	2.1	7.5	5.6
Total region	96.5	100	37.3	100	133.8	100

* Includes "Global and Regional Programme" activities and "Other" regional activities.

Table 7
UNFPA EXPENSES FOR 2013 BY REGION

LATIN AMERICA AND THE CARIBBEAN

BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES

	Regular Resources		Other Resources		Total	
	$m	**%**	**$m**	**%**	**$m**	**%**
Population dynamics	5.4	15.7	1.1	3.5	6.5	9.9
Maternal and newborn health	5.3	15.5	6.4	20.4	11.7	17.9
Family planning	1.5	4.3	7.5	24.0	9.0	13.8
HIV- and sexually transmitted infection (STI)-prevention services	0.6	1.8	1.7	5.4	2.3	3.5
Gender equality and reproductive rights	4.6	13.5	3.6	11.5	8.2	12.5
Young people's SRH and sexuality education	5.2	15.2	10.1	32.3	15.3	23.4
Data availability and analysis	2.9	8.5	0.8	2.6	3.7	5.6
Programme coordination and assistance	8.5	24.9	0.1	0.3	8.6	13.1
Other	0.2	0.6	-	0.0	0.2	0.3
Total	34.2	100	31.3	100	65.5	100

UNFPA ASSISTANCE BY CATEGORY

	Regular Resources		Other Resources		Total	
	$m	**%**	**$m**	**%**	**$m**	**%**
A	6.6	23.3	10.2	35.0	16.8	29.2
B	17.9	63.3	17.0	58.2	34.9	60.7
C	3.8	13.4	2.0	6.8	5.8	10.1
Total country/territory activities	28.3	100	29.2	100	57.5	100

	Regular Resources		Other Resources		Total	
	$m	**%**	**$m**	**%**	**$m**	**%**
Country/territory	28.3	82.7	29.2	93.3	57.5	87.8
Regional activities*	5.9	17.3	2.1	6.7	8.0	12.2
Total region	34.2	100	31.3	100	65.5	100

* Includes "Global and Regional Programme" activities and "Other" regional activities.

Table 8
UNFPA EXPENSES FOR 2013 BY REGION

EASTERN EUROPE AND CENTRAL ASIA

BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
Population dynamics	1.6	9.4	0.1	1.2	1.7	6.7
Maternal and newborn health	2.6	15.2	2.4	28.9	5.0	19.7
Family planning	1.1	6.4	0.9	10.8	2.0	7.9
HIV- and sexually transmitted infection (STI)-prevention services	0.3	1.8	1.3	15.7	1.6	6.3
Gender equality and reproductive rights	1.4	8.2	2.2	26.5	3.6	14.2
Young people's SRH and sexuality education	2.3	13.4	0.5	6.0	2.8	11.0
Data availability and analysis	2.4	14.0	0.1	1.3	2.5	9.8
Programme coordination and assistance	4.9	28.7	0.8	9.6	5.7	22.4
Other	0.5	2.9	-	0.0	0.5	2.0
Total	17.1	100	8.3	100	25.4	100

UNFPA ASSISTANCE BY CATEGORY

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
B	6.7	58.3	1.7	27.0	8.4	47.2
C	4.3	37.4	4.2	66.7	8.5	47.7
Other countries/territories	0.5	4.3	0.4	6.3	0.9	5.1
Total country/territory activities	11.5	100	6.3	100	17.8	100

	Regular Resources		Other Resources		Total	
	$m	%	$m	%	$m	%
Country/territory	11.5	67.3	6.3	75.9	17.8	70.1
Regional activities*	5.6	32.7	2.0	24.1	7.6	29.9
Total region	17.1	100	8.3	100	25.4	100

* Includes "Global and Regional Programme" activities and "Other" regional activities.

Table 9
UNFPA EXPENSES FOR 2013 BY REGION

GLOBAL AND OTHER HQ ACTIVITIES

BY DEVELOPMENT RESULTS FRAMEWORK OUTCOMES

	Regular Resources		Other Resources		Total	
	Sm	%	Sm	%	Sm	%
Population dynamics	4.2	9.1	0.8	0.6	5.0	2.9
Maternal and newborn health	1.8	3.9	6.6	5.3	8.4	4.9
Family planning	2.6	5.7	103.4	83.6	106.0	62.5
HIV- and sexually transmitted infection (STI)-prevention services	1.0	2.2	3.0	2.4	4.0	2.4
Gender equality and reproductive rights	1.5	3.3	2.3	1.9	3.8	2.3
Young people's SRH and sexuality education	1.2	2.6	0.4	0.3	1.6	0.9
Data availability and analysis	5.1	11.1	1.0	0.9	6.1	3.6
Programme coordination and assistance	19.1	41.4	3.7	3.0	22.8	13.4
Other	9.5	20.7	2.5	2.0	12.0	7.1
Total	46.0	100	123.7	100	169.7	100

Table 10
Revenue and expenses for the year ended 31 December 2013

	Regular resources	Other resources	Total resources
	$m	$m	$m
REVENUE			
Regular resources contributions*	457.1	-	457.1
Other resources contribution revenue – net**	-	470.6	470.6
Other revenue***	38.5	10.5	49.0
TOTAL REVENUE	495.6	481.1	976.7
EXPENSES			
Expenses	507.1	406.1	913.2
TOTAL EXPENSES	507.1	406.1	913.2
NET SURPLUS/(DEFICIT) FOR THE PERIOD	(11.5)****	75.0	63.5

* Consistent with UNFPA financial statements, in this table regular resources contributions are shown net of $2.9 million transfers to other revenue for reimbursement of tax charges. Other revenue is, therefore, shown gross of this amount.

**Other resources contribution revenue is shown net of refunds to donors ($6.4 million) and indirect cost recovery amount ($27.3 million); the latter is here represented as part of the "Other revenue" of regular resources.

***Consistent with UNFPA financial statements, gains and losses from foreign exchange fluctuations related to contributions receivable are shown as part of the "Other revenue" line.

**** UNFPA had a distributable fund balance of $32.3 million under regular resources at the end of 2012. This balance was brought forward and made available for 2013 ceilings and is the reason for expenses for the year exceeding annual revenue.

Table 11
Revenue and expenses for the year ended 31 December 2013 – Other resources

	Co-financing	Junior Professional Officers	Procurement	Total resources
	$m	$m	$m	$m
REVENUE				
Other resources contribution revenue - gross	500.3*	4.0	-	504.3
Less refunds to donors	(6.4)	-	-	(6.4)
Less indirect costs	(27.3)	-	-	(27.3)
Other resources contribution revenue - net	466.6	4.0	-	470.6
Other revenue	5.2	-	5.3	10.5
TOTAL REVENUE	471.8	4.0	5.3	481.1
EXPENSES				
Expenses	397.9	5.0	3.2	406.1
TOTAL EXPENSES	397.9	5.0	3.2	406.1
NET SURPLUS/(DEFICIT) FOR THE PERIOD	73.9	(1.0)	2.1	75.0

*Includes $497.9 million gross contributions to Trust Funds (including $0.3 million in-kind contributions) and $2.4 million gross contributions to Other Trust Funds.

Table 12
Assets, liabilities and fund balances as at 31 December 2013

	As at 31 December 2013
	$m
Assets	
Cash and cash equivalents	122.1
Investments	644.4
Contributions receivable	285.5
Prepayments and other current assets	14.8
Operating fund advances	15.2
Inventories	46.6
Property, plant and equipment	31.8
Intangibles	0.1
Total assets	**1,160.5**
Liabilities	
Accounts payable and accruals	133.5
Employee benefits	259.3
Other liabilities and deferred revenue	8.3
Total liabilities	**401.1**
Net assets	**759.4**
Reserves and fund balances	
Operational reserve	91.7
Reserve for field accommodation	5.0
Designated regular resources fund balances	48.5
Undesignated regular and other resources fund balances	614.2
Total reserves and fund balances	**759.4**

Table 13
Statement of changes in net assets for the year ended 31 December 2013

	Fund balances	Reserves	Total net assets/ equity
	$m	$m	$m
Opening balance as at 01 January 2013	**568.1**	**93.3**	**661.4**
Movements in fund balances and reserves			
Transfers to operational reserve	(4.5)	4.5	-
Staff-related benefits	34.5		34.5
Transfers within UNFPA resources			
Reserve for field accommodation	(1.2)	1.2	-
Surplus/(deficit) for the period	65.8	(2.3)	63.5
Closing balance at 31 December 2013*	**662.7**	**96.7**	**759.4**

*See table 18 for an analysis of reserves and fund balances under regular resources. See paragraph 30 for an analysis of fund balances under other resources.

Table 14
Regular resources – Contributions in excess of $1.0 million for the year ended 31 December 2013

2013				2012				Variance (US$)		
Donor	Currency	Local	US$	Donor	Currency	Local	US$	Difference	Due to Ex. Gain/(Loss)	Due to Increase / (Decrease) in Contribution
Australia*	US$	15,641,293	15,641,293	Australia	US$	14,861,000	14,861,000	780,293	-	780,293
Belgium	Euro	5,702,000	7,431,552	Belgium	Euro	5,700,000	7,383,420	48,132	48,132	-
Canada	C$	16,480,000	16,046,738	Canada	C$	17,350,000	17,350,000	(1,303,262)	(433,262)	(870,000)
China	US$	1,200,000	1,200,000	China	US$	1,050,000	1,050,000	150,000	-	150,000
Denmark	Dkr	230,000,000	40,379,213	Denmark	DKr	250,000,000	44,012,955	(3,633,741)	(112,705)	(3,521,036)
Finland	Euro	36,051,585	46,776,245	Finland	Euro	29,000,000	36,024,845	10,751,400	1,991,667	8,759,734
Germany	Euro	18,000,000	23,988,323	Germany	Euro	16,000,000	20,740,645	3,247,678	655,095	2,592,581
Ireland	Euro	3,100,000	3,959,132	Ireland	Euro	3,100,000	4,155,496	(196,364)	(196,364)	-
Italy	Euro	1,000,000	1,293,661	Italy	Euro	-	-	1,293,661	293,661	1,000,000
Japan*	US$	24,910,167	24,910,167	Japan	US$	-	24,910,167	-	-	-
Luxembourg	Euro	2,650,000	3,514,589	Luxembourg	Euro	2,650,000	3,423,773	90,816	90,816	-
Netherlands	Euro	40,000,000	52,356,021	Netherlands	Euro	40,000,000	49,019,608	3,336,413	3,336,413	-
New Zealand*	US$	5,054,334	5,054,334	New Zealand	US$	-	5,038,175	16,159	-	16,159
Norway	Nkr	402,000,000	70,551,071	Norway	Nkr	332,000,000	59,423,992	11,127,078	(1,402,077)	12,529,155
Sweden	Skr	427,800,000	65,816,372	Sweden	Skr	445,500,000	66,314,379	(498,008)	2,136,705	(2,634,713)
Switzerland	SWF	14,700,000	16,136,114	Switzerland	SWF	14,000,000	15,053,763	1,082,351	329,663	752,688
United Kingdom	£	20,000,000	31,514,672	United Kingdom	£	20,000,000	31,796,502	(281,830)	(281,830)	-
United States of America	US$	28,450,000	28,450,000	United States of America	US$	-	30,200,000	(1,750,000)	-	(1,750,000)
Other Donors			4,979,714	Other Donors			6,740,699	(1,760,985)	-	(1,760,985)
Total Contributions			**459,999,210**	**Total Contributions**			**437,499,419**	**22,499,791**	**6,455,915**	**16,043,876**

* These contributions were paid in US dollars for 2013.

Table 15
Programme activities expenses by recipient country/territory and region for the year ended 31 December 2013

	Country category	Regular Resources	Other Resources	Total
		$m	$m	$m
Eastern and Southern Africa				
Angola	A	3.6	0.1	3.7
Burundi	A	2.1	1.9	4.0
Comoros (the)	A	1.0	0.1	1.1
Democratic Republic of the Congo (the)	A	8.1	4.7	12.8
Eritrea	A	1.4	1.0	2.4
Ethiopia	A	5.7	6.6	12.3
Kenya	A	4.3	1.1	5.4
Lesotho	A	1.5	1.2	2.7
Madagascar	A	3.2	3.1	6.3
Malawi	A	3.1	7.9	11.0
Mozambique	A	3.6	4.5	8.1
Namibia	A	1.6	0.5	2.1
Rwanda	A	3.4	2.1	5.5
South Sudan	A	3.8	10.9	14.7
Swaziland	A	1.5	1.3	2.8
Uganda	A	6.5	11.0	17.5
United Republic of Tanzania (the)	A	4.2	2.8	7.0
Zambia	A	3.2	1.6	4.8
Zimbabwe	A	3.6	16.0	19.6
Total category A countries / territories		***65.4***	***78.4***	***143.8***
Botswana	B	1.4	0.7	2.1
South Africa	B	1.8	1.0	2.8
Total category B countries / territories		***3.2***	***1.7***	***4.9***
Mauritius	C	0.1	-	0.1
Seychelles	C	0.1	-	0.1
Total category C countries / territories		***0.2***	-	***0.2***
Total country / territory projects		**68.8**	**80.1**	**148.9**
Regional projects in Eastern and Southern Africa		5.5	10.7	16.2
Total programme expenses in Eastern and Southern Africa		**74.3**	**90.8**	**165.1**

Table 15 (cont'd)
Programme activities expenses by recipient country/territory and region for the year ended 31 December 2013

	Country category	Regular Resources	Other Resources	Total
		$m	$m	$m
Western and Central Africa				
Benin	A	2.2	1.9	4.1
Burkina Faso	A	3.4	4.9	8.3
Cameroon	A	3.9	0.7	4.6
Cape Verde	A	1.0	0.2	1.2
Central African Republic (the)	A	2.7	0.6	3.3
Chad	A	3.9	3.6	7.5
Congo (the)	A	2.3	0.8	3.1
Cote d'Ivoire	A	5.5	3.0	8.5
Equatorial Guinea	A	0.6	0.1	0.7
Gabon	A	0.9	0.6	1.5
Gambia (the)	A	1.0	0.9	1.9
Ghana	A	3.0	0.7	3.7
Guinea	A	2.7	3.1	5.8
Guinea-Bissau	A	1.7	0.6	2.3
Liberia	A	2.7	2.0	4.7
Mali	A	2.6	1.8	4.4
Mauritania	A	1.9	2.5	4.4
Niger (the)	A	3.8	6.9	10.7
Nigeria	A	8.0	10.6	18.6
Sao Tome and Principe	A	0.6	0.2	0.8
Senegal	A	2.3	2.5	4.8
Sierra Leone	A	2.8	8.7	11.5
Togo	A	1.4	1.8	3.2
Total category A countries / territories		***60.9***	***58.7***	***119.6***
Total country / territory projects		**60.9**	**58.7**	**119.6**
Regional projects in Western and Central Africa		4.9	1.8	6.7
Total programme expenses in Western and Central Africa		**65.8**	**60.5**	**126.3**

Table 15 (cont'd)
Programme activities expenses by recipient country/territory and region for the year ended 31 December 2013

	Country category	Regular Resources	Other Resources	Total
		$m	$m	$m
Arab States				
Djibouti	A	0.7	0.5	1.2
Somalia	A	3.6	11.3	14.9
State of Palestine	A	2.1	1.5	3.6
Sudan (the)	A	4.2	10.3	14.5
Yemen	A	2.5	6.9	9.4
Total category A countries / territories		***13.1***	***30.5***	***43.6***
Algeria	B	0.5	-	0.5
Egypt	B	2.0	0.4	2.4
Iraq	B	3.1	2.8	5.9
Lebanon	B	1.1	1.8	2.9
Morocco	B	1.4	0.1	1.5
Syrian Arab Republic	B	2.9	5.2	8.1
Tunisia	B	0.6	0.1	0.7
Total category B countries / territories		***11.6***	***10.4***	***22.0***
Jordan	C	0.6	3.6	4.2
Total category C countries / territories		***0.6***	***3.6***	***4.2***
Libya		0.8	-	0.8
Oman		0.2	0.6	0.8
Total other countries / territories		***1.0***	***0.6***	***1.6***
Total country / territory projects		**26.3**	**45.1**	**71.4**
Regional projects in Arab States		4.8	0.9	5.7
Total programme expenses in Arab States		**31.1**	**46.0**	**77.1**

Figures for the Pacific Multi Islands comprise several islands, which for reporting purposes are classified under one heading. Pacific Multi Islands include the Cook Islands, Fiji Islands, Kiribati, Marshall Islands, Federated States of Micronesia, Nauru, Niue, Palau, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu and Vanuatu.

Table 15 (cont'd)
Programme activities expenses by recipient country/territory and region for the year ended 31 December 2013

	Country category	Regular Resources	Other Resources	Total
		$m	$m	$m
Latin America and the Caribbean				
Guatemala	A	1.7	4.1	5.8
Haiti	A	3.5	4.2	7.7
Honduras	A	1.4	1.9	3.3
Total category A countries / territories		***6.6***	***10.2***	***16.8***
Bolivia (Plurinational State of)	B	1.5	1.3	2.8
Brazil	B	2.0	-	2.0
Caribbean, English- and Dutch- speaking	B	3.1	0.7	3.8
Colombia	B	1.5	6.0	7.5
Costa Rica	B	0.7	-	0.7
Dominican Republic (the)	B	0.8	0.4	1.2
Ecuador	B	1.2	0.7	1.9
El Salvador	B	1.1	0.5	1.6
Nicaragua	B	1.4	4.2	5.6
Panama	B	0.6	0.2	0.8
Paraguay	B	0.8	-	0.8
Peru	B	1.9	-	1.9
Venezuela (Bolivarian Republic of)	B	1.3	3.0	4.3
Total category B countries / territories		***17.9***	***17.0***	***34.9***
Argentina	C	0.7	-	0.7
Chile	C	0.2	-	0.2
Cuba	C	0.7	0.1	0.8
Mexico	C	1.3	1.1	2.4
Uruguay	C	0.9	0.8	1.7
Total category C countries / territories		***3.8***	***2.0***	***5.8***
Total country / territory projects		**28.3**	**29.2**	**57.5**
Regional projects in Latin America and the Caribbean		5.9	2.1	8.0
Total programme expenses in Latin America and the Caribbean		**34.2**	**31.3**	**65.5**

Table 15 (cont'd)
Programme activities expenses by recipient country/territory and region for the year ended 31 December 2013

	Country category	Regular Resources	Other Resources	Total
		$m	$m	$m
Eastern Europe and Central Asia				
Albania	B	0.5	0.2	0.7
Armenia	B	0.6	-	0.6
Azerbaijan	B	0.7	-	0.7
Bosnia and Herzegovina	B	0.4	0.3	0.7
Kazakhstan	B	0.6	0.1	0.7
Kyrgyzstan	B	0.9	0.2	1.1
Tajikistan	B	0.8	0.6	1.4
Turkmenistan	B	0.7	-	0.7
Uzbekistan	B	1.5	0.3	1.8
Total category B countries / territories		***6.7***	***1.7***	***8.4***
Belarus	C	0.3	0.5	0.8
Georgia	C	0.7	1.1	1.8
Republic of Moldova (the)	C	0.4	-	0.4
Russian Federation (the)	C	0.7	0.1	0.8
Serbia	C	0.1	-	0.1
Turkey	C	1.4	2.2	3.6
Ukraine	C	0.7	0.3	1.0
Total category C countries / territories		***4.3***	***4.2***	***8.5***
Kosovo		0.3	0.4	0.7
the former Yugoslav Republic of Macedonia		0.2	-	0.2
Total other countries / territories		***0.5***	***0.4***	***0.9***
Total country / territory projects		**11.5**	**6.3**	**17.8**
Regional projects in Eastern Europe and Central Asia		5.6	2.0	7.6
Total programme expenses in Eastern Europe and Central Asia		**17.1**	**8.3**	**25.4**

Table 16
Programme activities expenses by recipient least developed countries and low-income economies
Regular resources

	Least Developed Countries	Low-Income Economies
	$m	$m
Afghanistan	6.3	6.3
Angola	3.6	-
Bangladesh	7.4	7.4
Benin	2.2	2.2
Bhutan	1.2	-
Burkina Faso	3.4	3.4
Burundi	2.1	2.1
Cambodia	4.3	4.3
Central African Republic (the)	2.7	2.7
Chad	3.9	3.9
Comoros (the)	1.0	1.0
Democratic People's Republic of Korea (the)	-	0.6
Democratic Republic of the Congo (the)	8.1	8.1
Djibouti	0.7	-
Equatorial Guinea	0.6	-
Eritrea	1.4	1.4
Ethiopia	5.7	5.7
Gambia (the)	1.0	1.0
Guinea	2.7	2.7
Guinea-Bissau	1.7	1.7
Haiti	3.5	3.5
Kenya	-	4.3
Kyrgyzstan	-	0.9
Lao People's Democratic Republic (the)	2.6	-
Lesotho	1.5	-
Liberia	2.7	2.7
Madagascar	3.2	3.2
Malawi	3.1	3.1
Mali	2.6	2.6

Table 16 (cont'd)
Programme activities expenses by recipient least developed countries and low-income economies
Regular resources

	Least Developed Countries	Low-Income Economies
	$m	$m
Mauritania	1.9	-
Mozambique	3.6	3.6
Myanmar	10.6	10.6
Nepal	3.4	3.4
Niger (the)	3.8	3.8
Rwanda	3.4	3.4
Sao Tome and Principe	0.6	-
Senegal	2.3	-
Sierra Leone	2.8	2.8
Somalia	3.6	3.6
South Sudan	3.8	3.8
Sudan (the)	4.2	-
Tajikistan	-	0.8
Timor-Leste	1.8	-
Togo	1.4	1.4
Uganda	6.5	6.5
United Republic of Tanzania (the)	4.2	4.2
Yemen	2.5	-
Zambia	3.2	-
Zimbabwe	-	3.6
Total	**142.8**	**126.3**

Table 17
Integrated resource plan, biennium 2012-2013

	2012-2013 Plan				2012-2013 Actuals			
	Regular resources*	Other Resources**	Total resources	% of total	Regular resources*	Other Resources**	Total resources	% of total
1. Resources available	$m	$m	$m		$m	$m	$m	
Opening balance a/	49.8	407.5	457.3		49.8	407.5	457.3	
Income								
Contributions b/	1,013.5	680.0	1,693.5		897.5	1,028.7	1,926.2	
Refund to Donors c/						(13.7)	(13.7)	
Other	25.3		25.3		7.2	10.4	17.6	
Total income	1,038.8	680.0	1,718.8		904.7	1,025.4	1,930.1	
Total available	1,088.6	1,087.5	2,176.1		954.5	1,432.9	2,387.4	
2. Use of resources d/								
A. Development activities								
A.1 Programmes - gross e/	820.4	686.5	1,506.9		685.9	815.7	1,501.5	
Cost recovery f/		(47.3)	(47.3)			(47.0)	(47.0)	
A.1 Programmes - net e/	820.4	639.2	1,459.6	83.3%	685.9	768.7	1,454.5	84.1%
A.2 Development effectiveness	47.1	10.4	57.5	3.3%	43.3	10.4	53.7	3.1%
Total Development	867.5	649.6	1,517.1	86.6%	729.2	779.1	1,508.2	87.2%
B. United Nations development coordination				0.0%				
C. Management activities								
C.1 Recurring costs	191.1	36.8	227.9	13.0%	179.4	36.6	216.0	12.5%
C.2 Non-recurring costs	6.8	-	6.8	0.4%	4.9	-	4.9	0.3%
Total Management	197.9	36.8	234.7	13.4%	184.3	36.6	220.9	12.8%
Total use of resources (A+B+C+D)	1,065.4	686.5	1,751.8	100.0%	913.4	815.7	1,729.1	100.0%
3. Balance of resources (1-2)	23.2	401.0	424.3	24.2%	41.0	617.2	658.2	38.1%
4. Others								
Transfers to operational reserve	-	-	-		(1.0)		(1.0)	
Transfers to other reserves g/					(2.4)		(2.4)	
Changes in allocation - ASHI and staff related benefits					(24.5)		(24.5)	
Other adjustments h/	-	-	-		(7.1)	(0.4)	(7.5)	
Total Others	-	-	-		(34.9)	(0.4)	(35.3)	
5. Closing Balance (3+4) i/	**23.2**	**401.0**	**424.3**		**6.1**	**616.8**	**622.9**	
Summary institutional budget:								
A.2 Development effectiveness	47.1	10.4	57.5	3.3%	43.3	10.4	53.7	3.1%
C.1 Management recurring costs	191.1	36.8	227.9	13.0%	179.4	36.6	216.0	12.5%
C.2 Management non-recurring costs	6.8	-	6.8	0.4%	4.9	-	4.9	0.3%
D.1 Special purpose	-	-	-	0.0%				0.0%
Total	**245.0**	**47.3**	**292.2**	**16.7%**	**227.6**	**47.0**	**274.6**	**15.9%**

* "Regular resources" does not include "designated" (or "internally restricted") funds.
** "Other resources" does not include Junior Professional Officers and Procurement Services.

Notes:

a/ Opening regular resources balance includes programmable fund balances as shown in financial statements for the year 2010-2011. For the purpose of this table, fund balances amounts are represented on a budgetary comparable basis, consistently with the modified accrual basis of accounting, and are therefore not comparable with opening balances shown in 2012 UNFPA Financial Statements.

b/ Contributions to regular resources are shown gross of the amount related to reimbursement of income taxes to nationals of one Member State ($2.9 million), which in UNFPA financial statements is shown as part of "other revenue" (see Table 10). Contributions to other resources are shown gross of refunds to donors ($6.4 million) and cost recovery related to activities implemented in 2013 ($27.3 million).

c/ Refunds for unutilized amounts remaining at the expiration of agreements with donors are shown as direct reduction of the contributions to other resources.

d/ Consistent with the purpose of this table to show disbursements of available resources in 2012-2013, amounts reported under "Use of resources" are presented consistently with the modified accrual accounting basis, as opposed to amounts presented in the rest of the document, which are presented consistently with the full accrual accounting basis.

e/ "Programmes - gross" reflects total programme expenses inclusive of cost recovery, while "Programmes - net" excludes cost recovery, thus enabling comparison with the estimates in the budget document.

f/ The amount in the column "Other resources" under the 2012-2013 plan includes budgeted indirect cost recovery from co-financing resources ($40.8 million) and estimated income tax to be reimbursed to nationals of one Member State ($6.5 million). The corresponding amount under the 2012-2013 actuals includes actual amounts credited to the institutional budget from indirect cost recovery ($40.8 million) and actual income tax to be reimbursed to nationals of one Member State ($6.2 million).

g/ Includes net movements of balances for reserve for field accommodation.

h/ "Other adjustments" include transfers to/from designated funds and transfers from/to regular resources and other resources fund balances. In particular, the column "regular resources" includes an amount of $5.9 million related to excess indirect cost recovery for 2012-2013.

i/ Closing regular resources balance includes only programmable funds. For the purpose of this statement, fund balances amounts are represented consistently with the modified accrual basis. The net difference between the programmable balance per this schedule ($6.1 million) and Table 18 (–$13.2 million) is $19.3 million, details of which are shown in the analysis annexed to Table 18.

Table 18
Regular resources — Movements in reserves and fund balancesfor the year ended 31 December 2013

	2004 $m	2005 $m	2006 $m	2007 $m	2008 $m	2009 $m	2010 $m	2011 $m	2012 $m	2013 $m
Operational reserve										
Balance at 1 January	57.7	64.5	70.2	72.1	72.8	81.1	93.9	98.2	90.7	87.2
Transfer (to) / from Programmable Fund	6.8	5.7	1.9	0.7	8.3	12.8	4.4	(7.5)	(3.5)	4.5
Balance at 31 December	64.5	70.2	72.1	72.8	81.1	93.9	98.2	90.7	87.2	91.7
Reserve for field accommodation	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	6.1	5.0
Movements in fund balances										
Balance at 1 January	20.0	25.0	48.6	1.2	65.6	76.6	66.0	91.5	10.0	(32.1) *
IPSAS Reserve									16.7	-
Reclassified from regular resources to other resources	-	-	-	-	-	-	(0.5)	-	-	-
Net excess (Deficit) of income over expenditure	12.9	30.6	32.2	71.7	17.0	18.9	24.3	(14.2)	(12.1)	(9.3)
Transfer to / (from) other resources	(1.1)	0	(0.5)	(0.1)	0.5	(0.2)	3.1	1.7	(0.7)	(1.7)
Transfer (to) from operational reserve	(6.8)	(5.7)	(24.5)	(1.1)	(8.3)	(12.8)	(4.4)	7.5	3.5	(4.5)
Savings on prior periods' obligations		(1.3)	2.5	0.2	-	(0.0)	-	-	-	-
Prior period staff related benefits			(57.1)	(6.3)	1.8	(16.4)	3.0	(76.6)	(23.1)	34.4
Balance at 31 December**	25.0	48.6	1.2	65.6	76.6	66.0	91.5	10.0	(5.7) *	(13.2)
Reserves and fund balances at 31 December	94.5	123.8	78.3	143.4	162.7	164.9	194.8	105.7	87.6	83.5

* The opening fund balances 2013 are aligned with the restated 2012 financial statements and present a $26.4 million difference with provisional data presented in the 2012 edition of the Statistical and Financial Review.

Table 18 (cont'd)
Regular resources — Movements in reserves and fund balancesfor the year ended 31 December 2013

** Additional details pertaining to balance at 31 December

	$m
Fund balance at 31 December	**(13.2)**
Less:	
Private endowment trust fund balance	(37.6)
Procurement Services reserve fund balance	(5.1)
After-Service Health Insurance and Staff Benefits fund balance	102.1
Cumulative excess Indirect cost over budgeted	(5.9)
Other internally restricted funds	(0.3)
Fund balance adjustments to align with budgetary basis	
Undepreciated Property, Plant and Equipment	(24.7)
Inventory	(7.5)
Outstanding advances to Sector Wide Approach (SWAp)	(1.7)
Distributable fund balance	**6.1**

ANNEX 2
Classification of countries/territories: 2008 review of the resource allocation system[1]

Group A: 0-4 criteria (67 countries/territories)

Eastern and Southern Africa
Angola
Burundi
Comoros
Democratic Rep. of the Congo
Eritrea
Ethiopia
Kenya
Lesotho
Madagascar
Malawi
Mozambique
Namibia
Rwanda
South Sudan[2]
Swaziland
Uganda
United Republic of Tanzania (the)
Zambia
Zimbabwe

Western and Central Africa
Benin
Burkina Faso
Cameroon
Cape Verde
Central African Republic (the)
Chad
Congo (the)
Cote d Ivoire
Equatorial Guinea
Gabon
Gambia (the)
Ghana
Guinea
Guinea-Bissau
Liberia
Mali
Mauritania
Niger (the)
Nigeria
Sao Tome and Principe
Senegal
Sierra Leone
Togo

Arab States, Europe and Central Asia
Djibouti
Somalia
State of Palestine[3]
Sudan
Yemen

Asia and the Pacific
Afghanistan
Bangladesh
Bhutan
Cambodia
India
Kiribati
Lao People s Democratic Republic
Maldives
Myanmar
Nepal
Pakistan
Papua New Guinea
Samoa
Solomon Islands
Timor-Leste
Tuvalu
Vanuatu

Latin America and the Caribbean
Guatemala
Haiti
Honduras

Group B: 5-7 criteria (41 countries/territories)

Eastern and Southern Africa
Botswana
South Africa

Arab States, Europe and Central Asia
Albania
Algeria
Armenia
Azerbaijan
Bosnia and Herzegovina
Egypt
Iraq
Kazakhstan
Kyrgyzstan
Lebanon
Morocco
Syrian Arab Republic
Tajikistan
Tunisia
Turkmenistan
Uzbekistan

Asia and the Pacific
Democratic People s Republic of Korea
Indonesia
Iran (Islamic Republic of)
Mongolia
Philippines
Viet Nam

Latin America and the Caribbean
Belize
Bolivia (Plurinational State of)
Brazil
Colombia
Costa Rica
Dominican Republic
Ecuador
El Salvador
Guyana
Jamaica
Nicaragua
Panama
Paraguay
Peru
Suriname
Trinidad and Tobago
Venezuela (Bolivarian Republic of)

Group C : 8 criteria (24 countries/territories and two sub-regional programmes)

Eastern and Southern Africa
Mauritius
Seychelles

Arab States, Europe and Central Asia
Belarus
Bulgaria
Georgia
Jordan
Montenegro
Republic of Moldova
Romania
Russian Federation
Serbia
Turkey
Ukraine

Asia and the Pacific
China
Fiji
Malaysia
South Pacific programme countries[4]
Sri Lanka
Thailand

Latin America and the Caribbean
Argentina
Caribbean programme countries[5]
Chile
Cuba
Mexico
Saint Lucia
Uruguay

[1] At the time of the Executive Board review in 2008, two regions of Eastern and Southern Africa and Western and Central Africa were grouped together under single region of Sub-Saharan Africa.
[2] South Sudan became independent on 9 July 2011.
[3] At the time of the Executive Board review in 2008, the designation used was Occupied Palestinian Territory.
[4] The Cook Islands, Marshall Islands, Micronesia (Federated States of), Nauru, Niue, Palau, Tokelau and Tonga.
[5] Anguilla, Antigua and Barbuda, Aruba, the Bahamas, Barbados, Bermuda, British Virgin Islands, Cayman Islands, Dominica, Grenada, Montserrat, Netherlands Antilles, St. Kitts and Nevis, St. Vincent and the Grenadines and Turks and Caicos.